

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

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In re: : Chapter 11 Case No.  
: :  
LEHMAN BROTHERS HOLDINGS INC., *et al.*, : 08-13555 (JMP)  
: :  
Debtors. : (Jointly Administered)  
: :  
-----X

**SIXTH SUPPLEMENTAL DECLARATION OF P. ERIC SIEGERT IN SUPPORT OF  
APPLICATION OF OFFICIAL COMMITTEE OF UNSECURED CREDITORS  
FOR ORDER, UNDER 11 U.S.C. §§ 328(a) AND 1103, FED. R. BANKR.  
P. 2014 AND 5002, AND S.D.N.Y. LBR 2014-1, AUTHORIZING RETENTION  
AND EMPLOYMENT OF HOULIHAN LOKEY HOWARD & ZUKIN CAPITAL, INC.**

STATE OF NEW YORK )  
: ss.:  
COUNTY OF NEW YORK )

P. ERIC SIEGERT, being duly sworn, says:

1. I am a Senior Managing Director of the firm of Houlihan Lokey Howard & Zukin Capital, Inc. (“Houlihan”). I am duly authorized to make this sixth supplemental declaration (the “Sixth Supplemental Declaration”) on behalf of Houlihan.

2. I submit this Sixth Supplemental Declaration to the original declaration (the “Declaration”) that I submitted in support of the Application of the Official Committee of Unsecured Creditors (the “Committee”) of Lehman Brothers Holdings, Inc. and its affiliated debtors and debtors in possession (collectively, the “Debtors,” and together with their non-debtor affiliates, “Lehman”), for an order (the “Retention Order”), under 11 U.S.C. §§ 328(a) and 1103 of title 11 of the United States Code, 11 U.S.C. §§ 101-1532 (as amended, the “Bankruptcy Code”), Federal Rules of Bankruptcy Procedure 2014 and 5002, and Local Bankruptcy Rule 2014-1, authorizing the employment and retention of Houlihan as investment bankers to the Committee (the

“Application”). The Retention Order was entered on December 17, 2008, and amended on July 2, 2009.

3. Unless otherwise stated in this Sixth Supplemental Declaration, I have personal knowledge of the facts set forth herein and, if called as a witness, I would testify thereto.<sup>1</sup>

**Houlihan’s Connections with Parties in Interest**

4. In the Declaration, I stated that Houlihan searched all current engagements for known relationships or interests with the Debtors and non-Debtor affiliates. A full list of identified ongoing Houlihan advisory engagements with some level of known involvement by the Debtors and/or affiliates of the Debtors was detailed on Exhibit C attached to the Declaration. On December 10, 2008, December 23, 2008, February 27, 2009, March 31, 2009, and April 22, 2009, I submitted supplemental declarations (the “First Supplemental Declaration,” “Second Supplemental Declaration,” “Third Supplemental Declaration,” “Fourth Supplemental Declaration,” and “Fifth Supplemental Declaration,” respectively, collectively the “Supplemental Declarations”), identifying on Exhibits C1, C2, C3, C4, and C5, respectively, attached thereto additional engagements with some level of involvement by the Debtors and/or their affiliates. Exhibit A sets forth a list of entities that were searched in connection with this Affidavit (the “Second Supplemental Potential Party List”), and includes derivative, loan, and other transaction counterparties, entities that have appeared as creditors or parties in interest in the Chapter 11 Cases since the Initial Petition Date and/or parties appearing on a list prepared by the Debtors’ counsel and provided to Milbank, to the extent such parties have not already been searched and disclosed in the Prior Affidavits. Exhibit C6 sets forth a list of the current and former clients of Houlihan Lokey

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<sup>1</sup> Certain of the disclosures set forth herein relate to matters within the knowledge of other employees at Houlihan and are based on information provided by them.

that was generated in connection with the Second Supplemental Potential Party List and formatted consistently with other advisors' disclosure for potential parties-in-interest related to the Second Supplemental Potential Party List. Exhibit C7 sets forth a list of restructuring engagements that Houlihan Lokey believes could have more potential for conflict and therefore has provided additional detail on these matters.

5. Houlihan does not believe that the matters listed on Exhibit C6 and C7 to this Affidavit create any material conflict with Houlihan's role as advisor to the Committee. Moreover, in accordance with the engagement letter between the Committee and Houlihan dated September 17, 2008 (attached to the Application as Exhibit B), these matters have been disclosed to the Committee and the Committee has no objection to Houlihan continuing to work on these matters. From time to time, and to the extent appropriate, Houlihan will "wall off" employees working on engagements with a Lehman-related relationship from either any information relating to the relevant engagement/Lehman interest received in the course of our representing the Committee or from activities undertaken and information received by Houlihan in the Debtors' Chapter 11 Cases.

6. From time to time, Houlihan will undertake supplemental conflicts checks and file supplemental affidavits regarding its retention if any additional relevant information comes to its attention.

In accordance with 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct.

Executed on January 22, 2010

A handwritten signature in black ink, appearing to read 'P. Eric Siegert', written over a horizontal line.

P. Eric Siegert

**EXHIBIT A**

Listing of Parties-in-Interest Reviewed for Relationships

1407 Broadway Real Estate LLC	Altra Group, Inc.
2027 Collections Center Drive	Amadeus Holdings Limited
25 Broad LLC	AMBAC
4086 Advisors	Amerenergy Resources Generating Company /
4Cast Inc.	American Airlines 1st Lien
A.M. McGregor Home	American Airlines Inc.
Abu Dhabi National Energy Company	American Axle & Manufacturing Inc.
Accel Capital Corporation	American Electric Power Company Inc.
Accellent Inc.	American European Insurance Company
ACCLARA	American Intlgrp Inc.
Accredited Home Lenders, Inc.	American Transmission Company LLC
Accuride Corporation	AmeriSourceBergen Corporation
ACI Operations Pty Limited	Amgen Inc.
Acorn Partners LP	ANC Rental Corporation
Activant Solutions Inc.	Antero Resources Corporation
Acts Aero Tech Support	ANZ Securities, Inc.
Adagio IV CLO Limited	Apax Summer Bidco Limited
Advanced Graphic Printing, Inc.	Apollo Management Holdings, L.P.
AES Corporation	Appleby Global
AG First Farm Credit Bank	Aracruz
AGA Medical Corporation	Aramark Corporation
Agribank	Arapahoe International Limited
AIG CDS, Inc.	Area Giochi Holding S.p.A
AIG Financial Products Corp.	ARINC Incorporated
Airclaims Limited	Arizona Public Service Company
Aircraft Finance Trust	ArvinMeritor, Inc.
Alabama Power Company	Arysta Lifescience
Alcoa Inc.	AS Propulsion Capital BV
Alenco	Ashmore Energy International / AEI
Algoma Stell Inc.	Assurant, Inc.
Alix Partners LLP	Atlas Pipeline Partners
Allegheny Energy	Atmos Energy Corporation
Allen Matkins Leck Gamble Mallory and Natsis	Atrium Companies Inc.
Alliance Imaging, Inc.	Audio Visual Services Corporation
Alliance Laundry Holdings LLC	Autodesk Inc.
Alliance Laundry Systems	Avago Technologies Finance Pte. Ltd.
Alliance Resource Operating Partners, L.P.	Aveos
Alliant Energy Corporation	Avio
Allianz	Aviva Life and Annuity Company
Allied Holdings, Inc.	AVR Acquisitions B.V.
Allied Waste Industries Inc.	AVR Industrial Waste B.V.
Allied World Assurance Company Limited	AVR Industrie N.V.
Allison Transmission, Inc.	Axon Financial
Allsport Management SA	B & G Foods
Alltel Communications	BAE Systems Holdings Inc.
Alltel Corp.	Ball Corporation
Alpha D2 Limited	Ball Packaging Products Canada Corp. Inc.
Alpha III	Ballyrock ABS CDO 2007-1 Limited
Altos Hornos de Mexico SA de CV	Banca Italease S.p.A.

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Banco Santander	Bulboaca & Associatii
Bank of America Mellon	Burger King Corporation
Bank of New York Trust Co., N.A.	Cableuropa S.A.U.
Bar & Karrer AG	Cablevision Systems Corp.
Bausch and Lomb	Cabrera Capital Markets, LLC
Bayview Financial, L.P.	Cains
Bayview Opportunity Master Fund, L.P.	Caja de Ahorros y Monte de Piedad de Madrid
BBVA Securities Inc.	Cammell Laird Holdings Plc
BCM Ireland Holdings Limited	Campbell Soup Company
BCV Investments SCA	Canadian National Resources Limited
BEA Systems, Inc.	Canary Wharf Management Limited
Beig Midco Limited	Capital Automotive L.P.
Beig Pikco Limited	Capital IQ, Inc.
Belmont Holdings Corp.	Capmark Financial Group Inc.
Berkman Wechsler Bloom & Co., Law Offices	Carbone S.A.R.L.
Berry Plastics Corporation	Caribe Media Inc.
Best Buy	Carlsberg Breweries
BHM Exit Financing Facility	Carolina First Bank
BHM Exit Term Loan	Casema Mezzanine
BHM Technologies, LLC	Casema/Euribor
Biogen Iden Inc.	Cassels Brock & Blackwell LLP
Biomet, Inc.	Castex Energy 1995, L.P.
Black Lion Beverages III B.V.	Castex Energy 2007 L.P.
BlackRock	Cavalier Telephone
Blackstone / Blackstone Capital partners V L.P.	CBI Italian Receivables
Block Financial Corporation	CBI-Italian NPL
BLT 39 LLC	CBR Textile GMBH
BMO Capital Markets Corp.	CBS Corp.
BNC Mortgage Loan Trust	CCMP Acquisition
BNY Capital Markets, Inc.	CDC IXIS Financial Guaranty Services Inc.
Boardwalk Pipelines, LP	CDW Corporation
Bonten Media Group, Inc.	CEAGO ABS CDO 2007-1, LLC
Booz Allen Hamilton Inc.	CEAGO ABS CDO 2007-1, Ltd.
Bortstein Legal LLC	Cebridge 2nd Lien PIK
Boston Generating, LLC	Cedar Fair
BPC Holding Corporation (f/k/a BPC Acquisition Corp.)	Cede & Co.
Bracewell & Giuliani LLP	CEI/Kensington Ltd.
BreitBurn Operating L.P.	Cellcap Securities Limited
Bremer Financial Corporation	Centennial Cellular Corp.
Brickman Group	Centennial Communications Corp.
British Airways Plc	Center Energy Resources Corp.
British Sky Broadcasting Group plc	Centerpoint Energy Resource
BRM Group, Ltd.	Centra Park, LLC
Brockton Contributory Retirement System	Central CATV Inc.
Brooks Family Partnership, LLC	Central Illinois Light Company
Brownstein Hyatt Farber Schreck, LLP	Central Illinois Public Service Company
Buckeye Partners, L.P.	Centurytel, Inc.
Building Materials - Wells	Cenveo Corporation
Buildings Materials Holdings	Cequel Comm

**EXHIBIT A**

Listing of Parties-in-Interest Reviewed for Relationships

Cereita Lawrence	Convenience Food System
Cessna	Converteam
CFS Holding NV	Cooperative Centrale Raiffeisen-Boerenleenban
Charise Carroll	Cooper-Standard Automotive Inc.
Charles Schwab & Co., Inc.	Corrections Corporation of America
Chart Industries, Inc.	Cortefiel, S.A.
Chequer Finance 1 S.A.	Coughlin Stoia Geller Rudman & Robbins, LLP
Chequer Finance 2 S.A.	Covanta Energy Corporation
Chequer Finance 3 S.A.	Coventry Health Care, Inc.
Chesapeake Appalachia, L.L.C.	Coviden Intl
Chesapeake Energy Corp.	Cox Communications, Inc.
Cheung Kong Bond Finance Limited	Cox Enterprises, Inc.
Chiomenta Studio Legale	Cox Radio, Inc.
Choctaw Investors B.V.	CPQ Midco II Corporation
Chorion (Project Planet) PIK	CRA Rogerscasey, LLC
Chun IP	Credit Agricole
CIFG	Crimson Exploration Inc.
CIFG Services, Inc.	CRJ 200 Whole Loan
Cilcorp Inc.	CROSSMAR, Inc.
Cinemark USA, Inc.	Crown Americas, Inc.
CIT Group (Master)	Crown Castle
Citic International Financial Holdings	CSC Holdings
Citrus Corporation	CSG Systems International, Inc.
City of Auburn	Curtis, Mallet-Prevost, Colt & Mosle LLP
City of Burbank	CWT Senior
City of Fremont	Dae Aviation Holdings, Inc.
City of Milwaukee, Wisconsin	Dana Holding Corporation
City of San Buenaventura	Danaher Corporation
City of South San Francisco	Danish Holdco
City of Tuolumne	Darden Restaurants Inc.
CKX Inc.	Darryl Steinberg
Claire's Stores, Inc.	Data Down Link Corporation
Cleveland Barrett	David H. Arlington Oil and Gas, Inc.
Clio European CLO B.V.	Davis & Gilbert LLP
Clondalkin Acquisition B.V.	Dayco
CME Group Inc.	DBP NPLS
Coditel Sarl	De Brauw Blackstone Westbroek
Colfax Corporation	Debitel (Netherlands) Holding B.V.
Collins & Aikman Products	Deer Park Road Corporation
Colonial Realty Limited Partnership	Deere & Company
Commerzbank Capital Markets Corp.	Del Monte Corporation
Community Health System	Delaware River Port Authority
Concord Development Properties Ltd.	Delek Benelux B.V.
Conocophillips	Delek Luxembourg Holding Sarl
Conseco Inc.	Delphi
Consolidated Container Company LLC	Delta Airlines
Constellation Energy Group, Inc.	Deutsche Bank Trust Company Americas
Continental AG / Continental Aktiengesellschaft	Deutsche Telekom AG
Continental Airlines Inc.	DHS Drilling Company

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Listing of Parties-in-Interest Reviewed for Relationships

Diageo Finance PLC	Envirosolutions Real Property Holdings, Inc.
Dido Erste Vermoegensverwaltun GS	EPCO Holdings Inc.
Digicel International Finance Limited	Equitable Resources, Inc.
Discover Financial Services	ERP Operating Limited Partnership
Diversified Software Systems, Inc.	Escaline S.a.r.l.
DK Acquisition Partners	E-Source, Inc.
Dollar General Corporation	Evergreen Law Group
Dominion Resources Inc.	Evergreen Solar, Inc.
Domtar Inc.	Exco Partners Operating Partnership L.P.
Dovenmuehle Mortgage Inc.	Exco Resources Inc.
Drake Management LLC	Express Energy Services Holding, LP
Dresser, Inc.	Extendicare Health Services Inc.
Duff & Phelps	Exterran Holdings, Inc.
Duncan Energy Parnters L.P.	FA Sub 3 Limited
Dynegy Holdings, Inc.	Fadesa Inmobiliaria, S.A.
Dynergy Power Marketing, Inc.	Faegre & Benson
DZ Financial Markets LLC	Fairpoint Communications, Inc.
E.On AG	Falcon Senior
Eagle Rock Energy Partners, L.P.	FCAR
Ebay Inc.	Federazione Italiana del Consorzi Agrari S.r.l.
E-Capital Profits Limited	Federconsorzi
Edam Acquisition Holdings B.V.	Ferretti
Edison Mission Energy	Fidelity Capital Markets Services
Edscha A.G.	Fidelity Investments
Educational Management Corp.	Financial Security Assurance
Edward D. Jones & Co., LP	Financiere Daunou
El Paso Corporation	Financiers CVT
El Paso Pipeline Partners	Finartex
Electrabel	Finmeccanica Finance SA
Electrabel S.A.	FINOVA Loan Administration
Electricite de France	Fire & Police Pension of Colorado
EMI Entertainment World, Inc.	First Chemical Holding
Emigrant Bank	First Chemical Mezzanine
Enbridge (U.S.) Inc.	First Chemical Senior
Enbridge Energy Partners	First Data Corporation
Endemol Mezz	First Franklin Mortgage Lona Trust 2006-FFA
Endemol Sen	First Trust Advisors L.P.
Enel SPA	FirstBank of Puerto Rico
Energy America LLC	FirstEnergy Corp
Energy XXI Gulf Coast, Inc.	Firth Rixson Mezz
E-NET Corporation	Flextronics International Ltd
Enron Corp.	Florida Gas Transmission Company, LLC
Entegra Holdings LLC	Florida Power & Light Company
Entegra TC LLC	Ford Motor Company
Entergy Corp.	Ford Motor Credit
Enterprise GP Holdings L.P.	Fortis Group
Enterprise Products LLC	Fortress Investment Group LLC
Enterprise Products Operating L.P.	FPL Energy Power Marketing, Inc.
Enterprise Products Operating, LLC	FPL Group Capital Inc.



**EXHIBIT A**

Listing of Parties-in-Interest Reviewed for Relationships

FR Acquisitions Corporation (Europe) Limited	Green Valley Ranch Gaming LLC
Fragomen, Del Rey, Bernsen & Loewy, LLP	Greenbrier Minerals, LLC
Freenet	Greenpoint Mortgage Funding Trust Series
Freescale Semiconductor, Inc.	Greenwich Insurance Company
Fresenius Medical Holdings Inc.	Grupo Iusacell
Fried Frank	Gulf Stream Asset Management
Frontier Drilling	H3C Holdings Ltd
Frost & Sullivan	Halbis Distressed Opportunity Master Fund Ltd.
Fulbright & Jaworski L.L.P.	Halliburton Company
Gables Marquis	Hanger Orthopedic Group, Inc.
Gala	Harbison Station Apts L.P.
Gala Group Finance Limited	HarbourView CDO III, Limited
Gala Mezz	Harrah's Operating Co. Inc.
Gaming Invest Sarl	Harris Nesbit Corp.
Gaston Christian School, Inc.	Hawker Beechcraft
Gate Gourmet	HBK Investments LP
G-BNWE Aircraft Pty Ltd	HCA Inc.
G-BNWF Aircraft Pty Ltd	HD Supply
G-BNWG Aircraft Pty Ltd	Heating Finance PLC
G-BNWI Aircraft Pty Ltd	Henry Schein, Inc.
G-BNWK Aircraft Pty Ltd	Herbert Smith CIS LLP
G-BNWK Aircraft Pty Ltd.	Heritage Fields
G-BNWL Aircraft Pty Ltd	Hexion
G-BNWS Aircraft Pty Ltd	HFF I, LLC
G-BNWT Aircraft Pty Ltd	Highbridge LD Acquisition LLC
Gemstone CDO VI Corp	Highbridge Principal Strategies ? Mezzanine Pa
Gemstone CDO VI Ltd	Highmount Exploration & Production LLC
GenenTech, Inc.	Hilite German GMBH & Co. KG
General Mills, Inc.	Hilite Intl 2nd Lien
General Nutrition Centers, Inc.	HMH Publishers LLC
Genovese Joblove & Battista, P.A.	HMH Publishing Mezzanine
Gentiva Health Services, Inc.	Horizon Merger Corporation
Genworth Financial inc.	Houghton Mifflin Harcourt Publishers Inc.
Genworth Financial, Inc.	HSBC Finance Corporation
Georgia Gulf	Hudson CLO 3 B.V.
Georgia Pacific Corporation	Huish Detergents Inc. (Huish)
Georgia-Pacific Expansion S.A.S	Huntsman International LLC
Gerald Pietroforte	HVB Capital Markets, Inc.
German Association of Savings Banks	Iasis Healthcare LLC
Gesconsult S.A. SG LLC	Ibertravel Vacations (MEZZ)
Ginn Clubs	Ibertravel Vacations Holding LS
Givaudan S.A.	Iconix Brand Group, Inc.
Global Cash Access, Inc.	Icopal
Globe Pub Management Limited	Idaho Housing and Finance Association
Government of Singapore	Idearc Inc.
Graham Packaging Company, L.P.	Illinois National Insurance
Graphic Packaging International Corp	Illinois Power Company
Great Lakes Dredge & Dock Corporation	IM US Hold Inverness Medical
Greektown Holdings LLC	IMO Carwash

**EXHIBIT A**

Listing of Parties-in-Interest Reviewed for Relationships

Imperial Tobacco Entertainment Finance Limited	Jung Developments Inc.
Incapital LLC	Kabel Deutschland
INEOS Group Limited	Kahrl Roberts & Wutcher LLP
Inergy, L.P.	Kaupthing Bank
Infineon Technologies AG	KBC Financial Products UK Limited
Infonxx Inc.	KBC Financial Products USA, Inc.
Infospace Inc.	KBC Investments Cayman Islands V Limited
ING Financial Markets LLC	KBC Investments Limited
ING Groep	KBR Holdings, LLC
Innovia Films (Holding 3) Limited	KDP Investment Advisors, Inc.
Intelsat (Bermuda), Ltd.	Kellerhals Hess
Intelsat Corporation (FKA Panamsat)	Kelson Finance LLC
Intelsat Jackson (FKA Bermuda)	Kelson Holding LLC
Intelsat Subsidiary Holding Company	Kerasotes Theatres Inc.
Intergen N.V.	Key Energy Services, Inc.
Interline Brands, Inc.	Keystone Inc.
Inter-Local Pension Fund Graphic Communications Conf	KGB
Internal Revenue Service	KGT Inc.
International Lease Finance Corporation	Kimberly-Clark Corporation
International Transmission Company	Kinder Morgan Energy Partners L.P.
Intersil Corporation	Kirch Holding GMBH & Co. KG
Interstate Brands Corporation	KKR Private Equity Investors L.P.
Interstate Fibernet, Inc.	Klavins & Slaidins
Interstate Power and Light Company	Kleopatra Lux 2 Mezz
Intesa	Kleopatra Lux 2 S.A.R.L
Inverness Medical Innovations Inc.	Kleopatra Senior
INVESCO CLO	Knight Capital Group
INVESCO Real Estate	Knight Debtco Ltd.
Investment Corporation PTE, LTD.	KPMG
Iowa Telecommunications Services, Inc.	Kubber Investments
Iridium Satellite LLC	Laboratory Corporation of America Holdings
Iron Mountain Incorporated	Lake Las Vegas Resort (Laslas)
Island Medical Group	Lan Dale Asset Purchasing
Islavista Spain S.A.	Landale Liquidity Facility
ISS Holding	Landsource
iStar Financial Inc.	Lanxess AG
Italease Finance S.p.A.	Las Vegas Resort
ITC Holdings Corporation	Las Vegas Sands, LLC
ITC Midwest LLC	LaSalle Bank National Association
ITC Transco	LaSalle Global Trust Services
Iusacell	Latshaw Drilling Company, LLC
J. Aron & Company	Lavena Holding GMBH 3
JA Solar Holdings Co., LTD.	Lavena Holding GMBH 4
Jenner and Block LLP	Lavena Mezz
JFB Firth Rixson, Inc.	Lavena Senior
Journal Register	LB 2080 Kalakaua Owners LLC
JSC Rosgosstrakh	LBT Loan Funding
Jung Development Co., Ltd.	LBT Varlik Yonetim Anonim Sirketi
Jung Developments (Infinity 2) Inc.	LeaseDimensions

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Legal & General Group Plc	Marathon Oil Company
Legendre Holdings 17 SA	Marina Bay-2nd Deal
Lehman Brothers Alpha Funds PLC	Marina District Finance Company, Inc.
Lehman Brothers First Trust Income Opportunity Fund In	Market Place Apts
Lehman Brothers High Yield Bond Fund	Marriott International Inc.
Lehman Brothers Income Funds	Massachusetts Mutual Life Insurance
Lehman Brothers Income Funds for Lehman Brothers Str	Massachusetts Water Resources Authority
Lehman Brothers Merchant Banking Partners IV LP	Materis SAS
Lehman Mortgage Trust	Maximilian Coreth
Lehman XS Trust	MC Communications, LLC
Level 3 Financing, Inc.	McJunkin Corporation
Lexington Insurance Company	McJunkin Red Man Holdings Corporation
LFIGXG LLC	Medassets
LH 1440 LLC	Medco Health Solutions Inc.
Liberator Bidco Limited	MEG Energy Corp.
Liberator Jr Mezz	Meitar, Liquornik, Geva & Leshman Brandwein
Liberator Mezz	MEP II S.A.R.L.
Liberator Senior Facilities Dtd	Merit Floors Inc.
Liberty Global Inc.	Merlin Entertainments Group Luxembourg 3 S.a
Liberty Mutual Group Inc.	Merlin Italian SNR
Libra CDO LLC	Merlin Row SNR
Libra CDO Ltd	Metavante Corporation
Lim Finance II, Inc.	Metropolitan West Asset Management, LLC
Lincoln National Corporation	Metropolitan West Total Return Bond Fund
Lincoln Variable Insurance	MF Global Finance / MF Global Finance Europe
Lincore Limited	MF Global Ltd. / Man Financial
Linden Advisors LP	Michael Stores
Linn Energy, LLC	Michigan Electric Transmission Co.
LKQ Corporation	Midamerican Energy Company
Lloyds TSB Bank plc	Midcontinent Express Pipeline LLC
Local Insight Media	MidCountry Bank
Local Insight Regatta Holdings, Inc.	Midwest Independent System Operator
Local Media Finance LLC	Millennium International, Ltd.
Locke Lord Bissell & Liddell LLP	Minera Del Norte S.A.
Loop Capital markets, LLC	Mirant Corporation
Luboj & Thau, LLP	Mirant North America, LLC
Lufthansa AG	Miron Berenshteyn
Lukoil Finance Limited	Misys PLC
LW Securities, Ltd.	Mizuho Financial Group
M.B.H. Emprunteur	MKP Capital Management, LLC
M.R. Beal & Company	MKP Vela CBO, LLC
Mach Gen LLC	MKP Vela CDO Ltd
Mackinaw Power Holdings, LLC	MMOR Consulting
Macquarie	Moana Properties
Man Group Finance Inc.	Moderna Finance
Manzoni/Pr?t D?Acquisition VLM	Momo-o, Matsuo & Namba
Mapco Express, Inc.	Moody's Corp.
Maples and Calder	Mountain Drilling Company
Maples Finance Limited	Movie Gallery, Inc.

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MSN	Nycomed Germany Holding GMBH
Mueller Water Products Inc.	Nycomed Holding A/S
Muriel Siebert & Co., Inc.	Occidental Power Services, Inc.
N.V. Luchthaven Schipol	Oceania Cruises, Inc.
Na'alehu Ventures	Oceania Vessel Finance, Ltd.
nabCapital Securities LLC	OCM Mezzanine Fund II Holdings, L.P.
Nakilat Inc.	OGE Energy Corp.
Namrun Finance S.A.	Ogier
National Rural Utilities Cooperative Finance Corporation	OHP Opportunity Limited Partnership
Natixis Bleichroeder Inc.	OI Canada Corporation
Natixis Environment & Infrastructures	Oklahoma Gas And Electric Company
NautaDutilh N.V.	Omnicare, Inc.
NCAT-New Center Asset Trust	OMX Timber Finance Investments
Neff Corp.	Oncor
Neggio Holding 3 GMBH	OneBeacon US Holdings
Nelnet, Inc.	Opal Leasing Limited
Neuberger Berman Advisers Management	Openwave Systems Inc.
Neuberger Berman Income Opportunity Fund Inc.	Oracle Corporation
Nevada Power Company	Orangina
New Center Asset Trust	Orbitz Worldwide
New Edge	O'Reilly Automotive, Inc.
New England Power Company	Orion Cable
New Generation Funding Trust 15, 16, 37, 38, 39 and 83	Owens & Minor, Inc.
New Holdco BV	Owens Illinois Inc.
New Jersey Housing and Mortgage Finance Agency	Oz Management LP
New South Federal Savings Bank	Pacific International Finance Limited
New York Life Insurance Co	Pacific International Limited
New York Life Investment Management LLC	Pacific Investment Management LLC
New York State Office of Unclaimed Funds	Pacific Life Insurance Company
Newell Rubbermaid Inc.	PacifiCorp
Newpage Corporation	Pages Jaunes Groupe
NFI Luxco SCA	PanAmSat Corporation
NIBC Bank NV	Pangea Ltd
Nokia Corporation	Park Place Apartments L.P.
Nortek Holdings, Inc.	Parker Drilling Company
Northcrest, Inc.	Parmalat Participacoes Do Brasil Ltda
Northern State Power Company	Parmalat Participacoes Promissory Note
Northwest Airlines, Inc.	Partnerre Ltd.
Norton Rose LLP	Peabody Energy Corporation
Novartis Finance Corporation	Pebble Creek 2007-2, LLC
NPL	Pebble Creek 2007-2, LTD
NRG Energy, Inc.	Pecos Investors LLC
NSG Holdings LLC	Pekin & Pekin
nTAG Interactive Corporation	Penn National Gaming
NTL Cable Plc	Pension Plan and Trust
NTL Communications Ltd	Pepsi Bottling Group, Inc.
Nuance Communications, Inc.	Perstorp AB
NuStar Logistics, L.P.	Pertus Sechzehnt GmbH
Nybron Refi	Pertus Sechzehnte GBMH

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Petsec Energy Inc.	RBS Greenwich Capital
PGA Holdings, Inc.	Reddy Ice Corporation
PGRS 1407 BWAY LLC	Regal Cinemas, Inc.
Pharmerica Corporation	Regency Gas Services LP
Philip Morris International Inc	Regent Seven Seas Cruises
Philips Electronics NV	Regions
PHS Group PLC	Regulated Utilities
PHS Senior	Reliant Energy Inc.
Pinnacle Entertainment, Inc.	Renal Advantage, Inc.
Pinnacle Foods Finance LLC	Rent-A-Center, Inc.
Pinnacle West Capital Corp.	Resona Holdings
Pipeline Data, LLC	Restructured Asset Certificates with Enhanced F
Pivotal Promontory	Rexnord Corporation
Planet Acquisition Holdco 1 Ltd	Reynolds American
Planet Acquisition Holdco 2 Ltd	Reynolds American Defined Benefit Master Trus
Plastech Engineered Products, Inc.	RFG Holding (France) SAS
Plinius Investments B.V.	RFG Midco A/S
PNM Resources, Inc.	RH Donnelley
Police and Fire Retirement System of the City of Detroit	Richards, Layton & Finger, P.A.
Portfolio CDS Trust 18, 103-105, 162, 187, 191-196, 208	Rick Fleischman
Portfolio Green German CMBS GMBH	RJ Reynolds Tobacco Holdings, Inc.
Portland General Electric Company	RJO Holdings Corp.
PQ Corporation	Rockies Express Pipeline LLC
Precis Corporation	Roofing Holding Inc.
Primedia Inc.	Royal & Sun Alliance Insurance Group Plc
Principal Financial Group, Inc.	Royal Bank of Canada
Profunds Advisors LLC 424	RSA Insurance Group Plc
Project Cabellero	RWE AG
Project Knight Senior	Rye Select Broad Market Portfolio Limited
ProSiebenSat.	Rye Select Broad Market XL Portfolio Limited
Protection One Alarm Monitoring, Inc.	Saad Investments Company Limited
PSEG Power LLC	SABMiller / SAB Miller
Psychiatric Solutions Inc.	SABMiller Finance B.V.
PT Mnc Sky Vision	Sabre Holdings Corporation
PTG Grande Asset DEB KF	Sacher Funding Ltd.
PTG Tanco Kingfisher	Sailfish Structured Investment Management (G4
Public Service Company of Colorado	Salt Lake Neighborhood Housing Services, Inc.
Public Service Enterprise Group Incorporated	Salvatore Barbuzza
Puget Sound Energy Inc.	Sandridge Energy, Inc.
Pyrrhuloxia, LP	Santander Investment Securities Inc.
Qantas Aircraft Leases	SBA Senior Finance
Qatar Liquefied Gas Company Limited	Schefenacker AG
QVC, Inc.	Schieder Moebel Holding GMBH
Qwest Services Corporation	Scotia Capital (USA) Inc.
Raja & Tann	Scott Aitken
Ras Laffan Liquefied Natural Gas Company Limited (II)	Sears Holdings Corp.
RasGas	Sears Roebuck Acceptance Corp.
Raymond James & Associates, Inc.	SEB Enskilda, Inc.
RBC Dain Rauscher Inc.	Securities Investor Protection Corporation

**EXHIBIT A**

Listing of Parties-in-Interest Reviewed for Relationships

Semcrude LP	Standard Life Bank Plc
SemGroup Energy Partners, L.P.	Standard Pacific
Sengent, Inc. d/b/a ClariFI	Star Tribune Co.
Sentinel Management Group, Inc.	Starwood Hotels & Resorts
Sequa Corporation	State of Michigan, Department of Treasury
Serena Software, Inc.	STF THSRC
Serpering Investments B.V.	Stone Tower Capital LLC
Service Corp Int'l	Stone Tower Debt Advisors LLC
SG Americas Securities LLC	Stony Brook Court
SGS International, Inc.	Structured Adjustable Rate Mortgage Loan Trus
Shea-Edwards Limited Partnership	Structured Asset Securities Corporation Mortga
Sheridan Holdings, Inc.	Structured Products Transaction Management C
Sherrill-Lubinski Corporation	Sullivan & Company Marketing
SHPS, Inc.	Sumitomo Trust & Banking
Siebert Capital Markets	SunAmerica Asset Management
Siemens AG	Sunoco Inc.
Sierra Pacific Power Company	Sunoco Logistics Partners Operations, LP
Silicon Graphics Inc.	Sunshine Holdings Limited
Silver Sprints Apts	SunTrust Robinson Humphrey, Inc.
Simpson Meadows	Supervalu Inc.
Sinclair Television Group, Inc.	Swift Transportation Co., Inc.
Sisal Mezz	Swiss Reinsurance Company
Sisal S.p.A	Symetra Financial Corporation
Sistema Universitario Ana G. Mendez	Synagro Technologies, Inc.
Six Flags Theme Parks Inc.	Synatech
Sixth Gear	Syncora
SLM Corporation	Syncora Holdings Ltd.
Smith Dollar	Syniverse Holdings Inc.
Soffer Turnberry/South Strip, LLC	Syniverse Technologies
Sola Ltd.	T&W Funding Company
Solo Cup Company	Targa Resources, Inc.
Solutia Inc.	Target Corporation
Somers Dublin Ltd. A/C KBC Pledged	Tata Consultancy Services
Sourcecorp, Inc.	TD Securities (USA) LLC
Southern California Edison	TDS Investor Corporation
Southern Community Bank and Trust	Team Finance LLC
Southern Community Financial Corporation	Teamsters Allied Benefit Funds
Southern Company	Technical & Scientific Application, Inc.
Southwestern Public Service Company	Telefonica Europe B.V.
Sovereign Securities Corporation, LLC	Telefonica, S.A.
Spanish Broadcasting Systems, Inc.	Tembec
Spectra Energy Capital, LLC (f/k/a Duke Capital)	Tembec Industries Inc.
Spectra Energy Partners OLP, LP	Templeton Global
Spiegel Inc.	Teppco Partners, L.P.
Stahl Acquisition BV	Tesoro Corporation
Stallion Oilfield Services Ltd.	Teva Hungary Pharmaceutical Marketing Private
Stamford Associates L.P.	Teva Pharmaceutical Works Company
Stamford Law Corporation	TFS
Standard Credit Group LLC	Thalia CLO

**EXHIBIT A**

Listing of Parties-in-Interest Reviewed for Relationships

Thalia Credit FAC	Turnberry/Centra Quad, LLC
The Adelpia Recovery Trust	Turnberry/Centra Sub, LLC
The Blackstone Group	Turnberry/South Strip, LP
The Carlyle Group	TXU / Texas Utilities
The Clorox Company	TXU Energy Company
The Hartford Financial Services Group, Inc.	Tyco Electronics
The Hertz Corporation	Tyco International Group S.A.
The Home Depot, Inc.	U.S. AgBank
The Lightstone Group	U.S. Shipping Partners L.P.
The McGraw-Hill Companies, Inc.	Unclaimed Property Recovery Service, Inc.
The Neiman Marcus Group, Inc.	Unicredito Italiano
The Options Clearing Corporation	United Air Lines
The Pemex Project Funding Master Trust	United Components, Inc.
The Pension Fund Group	United of Omaha Life Insurance
The Provisional French Administrator to Banque Lehman	United States Steel Corporation / US Steel Corp
The Rhodes Companies, LLC	United Surgical Partners International, Inc.
The Sports Authority, Inc.	UnitedHealth Group Inc
The Williams Companies	University of Pittsburgh
Ticknor Corner LLC	Univision Communications Inc.
Tobacco Settlement Financing Corporation	UPC Broadband Holding B.V.
TomTom N.V.	UPC Media
Town Sports International, Inc.	US Airways Group, Inc.
Toys R Us	US Investigations Services, Inc.
Tozzini Freire Advogados	USAA Capital Corporation
TPF Generation Holdings, LLC	USI Holdings Corp.
Trademarks LLC	USPF Holdings, LLC
Tradition (North America) Inc.	Utah Housing Corporation
Tradition Asiel Securities Inc.	Utendahl Capital Partners, L.P.
Tradition Services S.A. DE C.V. Mex	Valero Energy Corporation
Trans World Airlines Inc.	Van Der Moolen Specialists
Transamerica Asset Funding Corp. I	Van Gansewinkel Holding B.V.
Transdigm Inc	Varel Funding Corp.
Transocean Inc.	Varig S.A. (Vicao Aerea Rio-Grandense)
Travelport 2nd A&R	VBS Investment Bank
Travelport Holdings Ltd.	Venetian Macau Limited
Travelport Inc.	Venise Acquisition
Tribune Company	Venoco, Inc.
Tri-State Generation And Transmission Association, Inc.	Venstar Leasing
Tronox Worldwide	Verde CDO
Tronox Worldwide LLC	Verint Systems Inc.
Tropicana Entertainment	Verso Paper Holding LLC
TRW Automotive Holdings Corp.	Vertex Mortgage Services
TRW Automotive Inc.	Vertrue Incorporated
Tullett Prebon Holdings Corporation	Veyance Technologies, Inc.
Turnberry Associates	Virginia Electric And Power Company
Turnberry Retail Holding, L.P.	Virtix
Turnberry/Centra Crossroads, LLC	Vodafone Group Plc
Turnberry/Centra Development, LLC	Vornado Realty L.P.
Turnberry/Centra Office Sub, LLC	Vought Aircraft Industries, Inc.

**EXHIBIT A**

Listing of Parties-in-Interest Reviewed for Relationships

Walmart Stores	Young Broadcasting
Warburg Pincus Equity Partners L.P.	YPSO France S.A.S.
Washington Metro	YPSO Senior
Washington State Tobacco Settlement Authority	Yuksung Korea Co., Ltd.
Waterfall European CLO S.A.	Yuma Hospital District
WCI Capital Corp.	Zahniser Trust
WDAC Intermediate	Zephyrus Investments LLC
Weetabix Mills	
Wellmont Health System	
Wellpoint Inc	<b><u>Persons</u></b>
Wells Fargo Bank Minnesota	Paul J. Battista
Werra Papier	Nathan W. Bear
Wesco Aircraft Hardware Corp.	James Brogan
West Corporation	JoAnne Buzzo
Westar Energy, Inc.	Ann Cairns
Wexford Capital LLC	LaiMei Chan
Whippoorwill Associates Inc	Leticia Chau
White Mountains Insurance Group, Ltd.	Siu Lui Ching
William Capital Group, L.P.	Joanne Chormanski
Williams Partners L.P.	David C. Cimo
Wilmar Landco LLC	Jeffrey Ciongoli
Wimar Opco	Sarah Coombs
Wind Telecomunicazioni S.P.A.	Francisco Perez
Windwalker Hawaii	Ronn A. Pisapia
Winstar	Neill Poole
Wintergreen Orchard House	Ronald Profili
Wisconsin Electric Power Company	Alex E. Rhinehart
Wisconsin Energy Corporation	David A. Rosenfeld
Wisconsin Gas LLC (f/k/a Wisconsin Gas Company)	Robert M. Rothman
Wisconsin Power And Light Company	Samuel H. Rudman
WMG Acquisition Corp.	Aida Sarmast
Wolf Hollow 2nd Lien	Susan Sayers
Wolf Hollow I LP	Christine Searl
Wolters Kluwer NV	Rony Seikaly
Woodmark	Madeline L. Shapiro
World Directories	John M. Skoba
World Directories Acquisition Corp.	Kristine Smith
WWK Hawaii	Jacquelyn Soffer
Wyeth	Jeffrey Soffer
Xcel Energy Inc.	Martha Solinger
Xerox Corporation	Yvonne Stich
XL Capital	John Suckow
XL Specialty Insurance Company	James J. Sullivan
XLCA Admin, LLC	Samir Tabet
XLCDs, LLC	Fred Telling
Yankee Candle Company, Inc.	Pamela Tibbetts
Yarpa Investimenti S.G.R. S.p.A. ? RP3 Fund	Howard W. Tomlinson
Yellowstone Club	Leo C. Trautman Jr.
Yellowstone Mtn Club	Denise Troise



**EXHIBIT A**

Listing of Parties-in-Interest Reviewed for Relationships

Wendy M. Uvino	Sylvia Lewis
David C. Walton	Jin Liu
Grace Wang	Mark Mazzatta
Jeffrey A. Welikson	Jack McCarthy
William P. White	Michele McHugh-Mazzatta
E. Todd Whittemore	Richard McKinney
Martin Winter	Shawnda D. Merriman
KaKin Wong	Mark T. Millkey
Alan J. Worden	Edgen Murray
Gwen J. Zeisler	William Olshan
Mark L. Zusy	
Karen B. Corrigan	
Patrick J. Coughlin	
Janet Crawshaw	
Bedell Cristin	
Patrick W. Daniels	
Jason C. Davis	
Linda Demizio	
Maria DeSouza	
Madeline Dimodica	
Daniel Ehrmann	
Andrew Fischthal	
Jeffrey Fitts	
Monique Miller Fong	
William Fox	
Lana Franks	
John J. Genovese	
Terry L. Gentry	
William Gordon	
Stephen Gott	
Stephen Green	
Edward Grieb	
Jerry A. Grundhofer	
Aaron Guth	
Jonathan Harris	
Sing Heung	
Thomas Hommel	
Stephen N. Hurley	
Myung Soo Jung	
Karim Kano	
Michael Karfunkel	
Declan Kelly	
Francine Kittredge	
Linda Klang	
Marsha Kosseff	
Ann Lee	
Andrew Yeung	
Robert J. Leist	
Yin Ying Leung	

# **EXHIBIT C6**

## Potential Parties-in-Interest Noted for Court Disclosure

### **Closed Engagements**

Allied Waste Industries Inc.	CF	Cox Communications, Inc.	FAS
Accellent Inc.	FAS	Curtis, Mallet-Prevost, Colt & Mosle LLP	FAS
Accredited Home Lenders, Inc.	FAS	Danaher Corporation	FAS
Accredited Home Lenders, Inc.	FRG	Darden Restaurants Inc.	FAS
Accuride Corporation	FAS	Deere & Company	FAS
Activant Solutions Inc.	FAS	Del Monte Corporation	FAS
AGA Medical Corporation	FAS	Delta Airlines	FAS
AIG Financial Products Corp.	FAS	Delta Airlines	FRG
Allegheny Energy	FRG	Deutsche Bank Trust Company Americas	FAS
Allied Waste Industries Inc.	FAS	Deutsche Bank Trust Company Americas	FRG
Alltel Corp.	FAS	Diversified Software Systems, Inc.	FAS
American Airlines Inc.	FAS	Dresser, Inc.	FAS
AmeriSourceBergen Corporation	FAS	Duncan Energy Parnters L.P.	FAS
Aramark Corporation	FAS	Dynegy Holdings, Inc.	FAS
ARINC Incorporated	CF	Ebay Inc.	FAS
Atrium Companies Inc.	FAS	Edgen Murray	FRG
Audio Visual Services Corporation	FAS	El Paso Corporation	FAS
Avio	FAS	Enron Corp.	FAS
B & G Foods	FAS	Enron Corp.	FRG
BAE Systems Holdings Inc.	FAS	Entergy Corp.	FRG
Ball Corporation	FAS	Fairpoint Communications, Inc.	FAS
Banco Santander	FAS	Fidelity Investments	FAS
Bank of America Mellon	FAS	First Data Corporation	FAS
Bank of America Mellon	FRG	Flextronics International Ltd	FAS
Barclays Wealth Management	FAS	Florida Power & Light Company	FAS
Berry Plastics Corporation	FAS	Ford Motor Company	FAS
Best Buy	FAS	Fortress Investment Group LLC	FAS
Biomet, Inc.	FAS	Fried Frank	FAS
BlackRock	FRG	Fulbright & Jaworski L.L.P.	FAS
Blackstone / Blackstone Capital partners V L.P.	FAS	Gala	FAS
Booz Allen Hamilton Inc.	FAS	Gate Gourmet	CF
Bracewell & Giuliani LLP	FRG	Gate Gourmet	FRG
Cablevision Systems Corp.	FAS	Georgia Pacific Corporation	FAS
Cammell Laird Holdings Plc	FRG	Graham Packaging Company, L.P.	FAS
CBS Corp.	FAS	Halliburton Company	FAS
CEI/Kensington Ltd.	FAS	Hawaiian Telcom, Inc.	FAS
Charles Schwab & Co., Inc.	FAS	HCA Inc.	FAS
Charter Communications	FAS	Herbst Gaming, Inc.	FAS
CIT Group (Master)	FAS	Hexion	FAS
CIT Group (Master)	FRG	Hudson CLO 3 B.V.	CF
CKX Inc.	CF	Hudson CLO 3 B.V.	FAS
CKX Inc.	FAS	Hudson CLO 3 B.V.	FRG
Claire's Stores, Inc.	FAS	Huish Detergents Inc. (Huish)	FAS
Conseco Inc.	FRG	Infospace Inc.	FAS
Consolidated Container Company LLC	FAS	Internal Revenue Service	FAS
Continental Airlines Inc.	FAS	Intersil Corporation	FAS
Covanta Energy Corporation	FRG	Iowa Telecommunications Services, Inc.	FAS

**EXHIBIT C6**

Potential Parties-in-Interest Noted for Court Disclosure

Iridium Satellite LLC	FAS	The Carlyle Group	CF
Iridium Satellite LLC	FRG	Toys R Us	FAS
Iron Mountain Incorporated	FAS	Trans World Airlines Inc.	FAS
iStar Financial Inc.	FAS	Transdigm Inc	FAS
Jason C. Davis	FAS	TXU / Texas Utilities	FRG
Jenner and Block LLP	FAS	United States Steel Corporation	CF
Journal Register	FAS	United States Steel Corporation	FAS
Kimberly-Clark Corporation	FAS	United Surgical Partners International, Inc.	FAS
Kirch Holding GMBH & Co. KG	FAS	Univision Communications Inc.	FAS
LaSalle Bank National Association	FAS	US Investigations Services, Inc.	FAS
Lehman Brothers Alpha Funds PLC	FRG	Vornado Realty L.P.	FAS
Liberty Global Inc.	FAS	Vought Aircraft Industries, Inc.	FAS
LKQ Corporation	FAS	Warburg Pincus Equity Partners L.P.	FAS
Macquarie	FAS	West Corporation	FAS
Medco Health Solutions Inc.	FAS	Whippoorwill Associates Inc	FAS
Midamerican Energy Company	CF	Winstar	FAS
Midamerican Energy Company	FAS	Wyeth	FAS
Misys PLC	FAS	Xerox Corporation	FAS
Movie Gallery, Inc.	FAS		
Movie Gallery, Inc.	FRG		
Neff Corp.	CF		
Neff Corp.	FAS		
New Edge	FAS		
Northwest Airlines, Inc.	FAS		
Northwest Airlines, Inc.	FRG		
NRG Energy, Inc.	FAS		
NRG Energy, Inc.	FRG		
Oncor	FAS		
Oracle Corporation	FAS		
Owens Illinois Inc.	FAS		
Pangea Ltd	FRG		
Penn National Gaming	FAS		
Penn National Gaming	FRG		
Petsec Energy Inc.	FRG		
PQ Corporation	FAS		
Psychiatric Solutions Inc.	CF		
QVC, Inc.	FAS		
Reliant Energy Inc.	FRG		
Rent-A-Center, Inc.	FAS		
Richards, Layton & Finger, P.A.	FAS		
Sabre Holdings Corporation	CF		
Sandridge Energy, Inc.	FAS		
Schefenacker AG	FRG		
Siemens AG	FAS		
Silicon Graphics Inc.	FRG		
Solo Cup Company	FAS		
Solutia Inc.	FRG		
Southern California Edison	FRG		
Stephen Green	FAS		

**EXHIBIT C6**

Potential Parties-in-Interest Noted for Court Disclosure

**Active Engagements**

Accuride Corporation	FAS
Accuride Corporation	FRG
AGA Medical Corporation	FAS
Allianz	FAS
Apollo Management Holdings, L.P.	FAS
Aramark Corporation	FAS
Barclays Wealth Management	FAS
Boston Generating, LLC	FRG
Cablevision Systems Corp.	FAS
Capmark	FRG
Cinemark USA, Inc.	FAS
CIT	FRG
Cooper Standard Automotive	FRG
Deutsche Bank Trust Company Americas	FRG
Dresser, Inc.	FAS
Education Media	FRG
Entergy Corp.	FAS
Entergy Corp.	FRG
Fortress Investment Group LLC	FAS
Fulbright & Jaworski L.L.P.	FAS
Gentiva Health Services, Inc.	CF
Graham Packaging Company, L.P.	FAS
HCA Inc.	FAS
Hexion	FAS
Infospace Inc.	FAS
Iridium Satellite LLC	FAS
JA Solar Holdings Co., LTD.	FAS
KKR Private Equity Investors L.P.	FAS
Landsource	FRG
Rent-A-Center, Inc.	FAS
RH Donnelley	FRG
Silicon Graphics Inc.	CF
Star Tribune Co.	FRG
The Carlyle Group	FAS
Toys R Us	FAS
Transdigm Inc	FAS
United States Steel Corporation / US Steel Corp	CF
Verint Systems Inc.	FAS
Vought Aircraft Industries, Inc.	FAS
Warburg Pincus Equity Partners L.P.	FRG
Whippoorwill Associates Inc	FAS

Exhibit C7

Page 1

**Lehman Brothers Holdings Inc.  
Current Houlihan Advisory Engagement with Lehman Involvement**

Client	Houlihan Role	Current Lehman Role <sup>1</sup>
1. Company A	Creditor Advisor (Mezzanine Lenders)	Lehman currently holds approximately \$[redacted] million of the approximate \$[redacted] billion of debt. At the holding company, Lehman owns approximately \$[redacted] million of a \$[redacted] million revolver, \$[redacted] million of a \$[redacted] billion Term Loan A, and \$[redacted] million of \$[redacted] billion mezzanine loan. Lehman also owns approximately \$[redacted] million of the receivables securitization. Lehman lent nearly \$[redacted] million to a third party to purchase a portion of the Company A's holding company debt.
2. Company B	Creditor Advisor	Lehman currently holds approximately \$[redacted] million of funded debt (\$[redacted] million term loan, \$[redacted] million revolver). Company B has approximately \$[redacted] billion of secured debt and \$[redacted] billion of unsecured debt. Lehman also has derivative exposure to Company B for approximately \$[redacted] million.
3. Company C	Creditor Advisor	Lehman currently holds approximately \$[redacted] million of revolver debt. Company C's debt totaled \$[redacted] billion pre-restructuring. Company C also had an ISDA Master Agreement under which Company C filed a \$[redacted] million claim against LBSF and LBHI.
4. Company D	Creditor Advisor	Lehman currently holds approximately \$[redacted] million of funded secured debt. Company D secured debt on these facilities totals \$[redacted] billion.
5. Company E	Creditor Advisor	Lehman currently holds \$[redacted] million of funded term loans and \$[redacted] million of an unfunded revolver commitment. Company E has \$[redacted] million of these term loans and the revolver totals \$[redacted] million.
6. Company F	Creditor Advisor	Lehman currently has approximately \$[redacted] million of unfunded revolver commitment, its total commitment. This revolver totals \$[redacted] million for Company F.

<sup>1</sup> Some of these Lehman positions may now, or in the future, be subject to sale or other commitments.